

## ALCOHOLIC BEVERAGES TAX

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers. The tax rate for beer is 23 cents per gallon. The tax rate is 75 cents per gallon for wine and other dilute alcoholic beverages containing 14 percent or less alcohol, and \$1.35 for wine and other dilute beverages containing more than 14 percent alcohol, except wine produced in farm wineries. The rate for wine produced in farm wineries is five cents per gallon. The tax rate for alcohol and spirits is \$3.00 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

**Table 3 — Alcoholic Beverage Gallons and Revenues for 2002**

MONTH	BEER GALLONS	BEER REVENUE	ALCOHOL & SPIRITS GALLONS	FORTIFIED WINE GALLONS	LIGHT WINE GALLONS	ALCOHOL SPIRITS & WINES REVENUES	FARM WINERY GALLONS	FARM WINERY REVENUE
January	3,181,446	\$724,830	211,749	7,267	204,783	\$790,672	2,195	\$109.63
February	3,406,329	775,654	145,153	5,947	106,634	518,230	1,052	52.06
March	3,320,450	756,033	150,359	5,329	139,984	557,627	922	45.53
April	3,506,648	798,549	159,948	5,467	138,024	584,848	972	48.10
May	3,846,028	875,741	160,121	5,944	130,909	580,703	1,073	53.03
June	4,216,628	960,130	175,882	5,711	132,265	628,214	1,230	60.90
July	4,358,634	992,466	166,380	5,286	128,059	596,299	1,325	65.56
August	4,123,073	938,819	182,558	5,682	135,275	650,232	1,736	85.85
September	4,210,351	958,694	166,037	5,164	131,162	597,388	2,447	121.14
October	3,852,446	877,227	162,433	5,132	124,487	581,745	1,313	64.60
November	3,507,016	798,528	221,405	6,696	204,222	818,124	1,791	89.06
December	3,150,099	717,278	160,959	6,092	177,130	618,015	1,880	93.05
<b>Total</b>	<b>44,679,148</b>	<b>\$10,173,950</b>	<b>2,062,984</b>	<b>69,717</b>	<b>1,752,934</b>	<b>\$7,522,098</b>	<b>17,936</b>	<b>\$888.51</b>

### Chronology of Alcoholic Beverage Tax Rates\*

Effective Date	Beer	Alcohol and Spirits	Light Wines**	Fortified Wines***
May 24, 1935	3.0¢	\$ .50	5.0¢	\$ .15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35

\* Tax per gallon

\*\* Fourteen percent or less alcohol

\*\*\* More than 14% alcohol